

## GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 29, 2006

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 29, 2006, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

### The following Board members were present:

Michael W. Skinner, CPA and Chairman  
E. J. Maddocks, CPA and Vice Chairman  
W. Carter Bates, III, Consumer Member  
C. Ben Hill, CPA  
J. Sam Johnson, CPA  
Grace M. Lopez-Williams, CPA

### Others present:

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Janet Wray, Board Attorney  
Sonya Williams, Legal Services  
George Parker, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:40 a.m. and called the meeting to order.

Mr. Bates made a motion to **approve** the minutes of the October 25, 2006 Board meeting.  
Mr. Maddocks seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Bates seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

### **Applications:**

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Mr. Bates seconded the motion. The motion carried unanimously.

### CPA Certificates:

Name	Licensing Method	License No.
Melissa Grace Youngblood	Examination	CPA025664
Walter Michael Adams, Jr.	Examination	CPA025665
Cesar Perez Andal	Examination	CPA025666
Olga M. Bardina	Examination	CPA025667
Alexander Ryan Black	Examination	CPA025668

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Kimberly Jill Blair	Examination	CPA025669
Anoushka Boralessa	Examination	CPA025670
Paul Jonathan Cahill	Examination	CPA025671
Holly Rebecca Cain	Examination	CPA025672
Jennifer Lynne Callahan	Examination	CPA025673
Rohan Leonard Chambers	Examination	CPA025674
Matthew James Chambless	Examination	CPA025675
William Marvette Curtis, III	Examination	CPA025676
Jacob Daniel Dowling	Examination	CPA025677
Jonathan David Edwards	Examination	CPA025678
Cynthia Elaine Garnto	Examination	CPA025679
Cleon Edsel Gillis	Examination	CPA025680
Elizabeth Williams Harkness	Examination	CPA025681
James Stephen Hill	Examination	CPA025682
Stuart Alan Jackson	Examination	CPA025683
TraLiza Yevette King	Examination	CPA025684
Katherine Hansen Larson	Examination	CPA025685
Roger F. Levine	Examination	CPA025686
Catherine Hope Loftin	Examination	CPA025687
Fletcher Bascome Majors	Examination	CPA025688
Megan Jankowski McMahon	Examination	CPA025689
Shawn Avery Nicholson	Examination	CPA025690
Rotimi Akanni Omotoso	Examination	CPA025691
Takashi Ohashi	Examination	CPA025692
Christopher Glenn Perich	Examination	CPA025693
George Michael Pitts	Examination	CPA025694
Vann Hamilton Riley	Examination	CPA025695
Steven Gene Alfred Schell	Examination	CPA025696
Joseph W. Thompson	Examination	CPA025697
Ashley Hope Thomson	Examination	CPA025698
Michael Lee Thrasher	Examination	CPA025699
Michael Alan Varnadore	Examination	CPA025700
Olga N. Vasina	Examination	CPA025701
Richard Paul Wade	Examination	CPA025702
Shirley J. Wright	Examination	CPA025703
Hui-Ying Wu	Examination	CPA025704
Brian L. Boisvert	Reciprocity	CPA025705
Martin D. Brew	Reciprocity	CPA025706
Lynda Alyssa Brooks	Reciprocity	CPA025707
Paul A. Cerrone	Reciprocity	CPA025708
Carolyn Denise Cordrey	Reciprocity	CPA025709
Tami Reed Crawford	Reciprocity	CPA025710
Christa Marie Dunn	Reciprocity	CPA025711
John Samuel Fendley	Reciprocity	CPA025712
Pamela McLoon Flanders	Reciprocity	CPA025713

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Debora Bell Gaskill	Reciprocity	CPA025714
Danyelle Jones George	Reciprocity	CPA025715
Patrick McNair Halfhill	Reciprocity	CPA025716
Timothy J. Hammer	Reciprocity	CPA025717
Joan Pamela Hart	Reciprocity	CPA025718
Robert Laurence Hawley	Reciprocity	CPA025719
Dickie L. Heathcott	Reciprocity	CPA025720
Ronald David Lewis	Reciprocity	CPA025721
Daphne A. Maingot	Reciprocity	CPA025722
Veronique Annette McBride	Reciprocity	CPA025723
Marcus R. McKerley	Reciprocity	CPA025724
Brian David Renshaw	Reciprocity	CPA025725
Ryan M. Schwartz	Reciprocity	CPA025726
Charles Warren Schulze	Reciprocity	CPA025727
Michael G. Stoltz	Reciprocity	CPA025728
Jennifer K. Wakeford	Reciprocity	CPA025729
Gayle Lynn Baynham Wolfe	Reciprocity	CPA025730
Daryle William Yergler	Reciprocity	CPA025731
David L. Zafft	Reciprocity	CPA025732

**The following applicant appeared before the Board and provided additional information regarding her application and to appeal the Board's disapproval of their application:**

**Shirley J. Wright:** After considering additional information provided, Mr. Maddocks made a motion to accept her work experience and to **approve** her application for licensure. Mr. Johnson seconded the motion. The motion carried unanimously.

**The following applicant provided a written appeal and additional information regarding their application and to appeal the Board's disapproval of her application:**

**Amanda N. McCloskey:** After considering information provided, Mr. Maddocks made a motion to reaffirm their previous decision to **disapprove** her application for licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**Written Correspondence:**

**Aggy Latsis:** After reviewing correspondence regarding educational credentials, Mr. Johnson made a motion **disapprove** the acceptance of educational credentials from non-accredited four-year baccalaureate degree schools. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Michael J. Kovacich, Jr.:** After reviewing correspondence regarding employee's qualifying work experience, Mr. Maddocks made a motion to notify him that employees would be required to apply for licensing under Board Rule 20-3-.08(1), and the firm also requires licensing for compliance with O.C.G.A. 43-3-21(c) and Board Rule 20-7-.01(1). Mr. Hill seconded the motion. The motion carried unanimously.

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**Randall Webb:** After reviewing correspondence regarding educational credentials, Mr. Maddocks made a motion to **approve** his plan of study in Accounting-Distance Learning from a school that was determined to be accredited. Mr. Johnson seconded the motion. The motion carried unanimously.

### Application – New Firm Licensure:

**J.O.:** After considering information provided relating to answering “yes” to the conviction question on an application for new firm licensure, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Bates seconded the motion. The motion carried unanimously.

### Written Correspondence-Firms:

**Roddy, Horsley & Dillon, LLC d/b/a Miller & Company:** After reviewing correspondence regarding the clarification of a firm name, Mr. Maddocks made a motion to **approve** the request and advise that any or all correspondence, website and public information must include the full name of the firm along with the d/b/a name. Mr. Hill seconded the motion. The motion carried unanimously.

**Rainey & Associates, LLC:** After reviewing correspondence regarding the clarification of a firm name, Mr. Maddocks made a motion to **disapprove** the firm name as requested, and noted that the name suggested, “The Rainey Accounting Firm, LLC”, was in compliance with Board Rule 20-12-.17; therefore, was acceptable and **approved**. Mr. Hill seconded the motion. The motion carried unanimously.

### Legal Services:

Legal Services updated the Board on the current status of the following cases.

**ACCT01114:** Mr. Maddocks made a motion to **approve** the disciplinary action as recommended. Mr. Johnson seconded the motion. The motion carried unanimously.

**John D. Gaskins d/b/a The Gaskins Company:** Mr. Johnson made a motion to accept the signed Cease and Desist Order. Mr. Maddocks seconded the motion. The motion carried unanimously.

### Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases. Mr. Maddocks made a motion to **approve** the following recommendations. Mr. Johnson seconded the motion. The motion carried unanimously.

**ACCT050078** – close the case

**ACCT060074** – close the case

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Mr. Maddocks made a motion to **approve** the following recommendation. Mr. Johnson seconded the motion. The motion carried unanimously.

**ACCT060023** – proceed with disciplinary action

Mr. Maddocks made a motion to **approve** the following recommendation. Mr. Bates seconded the motion. The motion carried unanimously.

**ACCT070021** – proceed with disciplinary action

**ACCT070018** – After reviewing correspondence requesting the Board reopen a case previously closed, Mr. Bates made a motion to reaffirm the Board's previous decision to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

### **The Board heard reports from the following staff members:**

The Board Attorney provided a status report on cases and advice referred for action. The following signed Consent Orders were presented to the Board for acceptance.

**Gregory T. Davis:** Mr. Johnson made a motion to **accept** the signed Consent Order. Mr. Maddocks seconded the motion. The motion carried unanimously.

**BKR Metcalf Davis:** Mr. Johnson made a motion to **accept** the signed Public Consent Order and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Executive Director updated the Board on the 2007 NASBA Conference for Board Executive Directors and Board Attorneys. Mr. Maddocks made a motion to request funds or scholarship for the Executive Director and Board Attorney to attend the Conference. Mr. Johnson seconded the motion. The motion carried unanimously.

### **Correspondence, Requests, Inquiries and Information Items:**

**Alan J. Pechter, CPA:** After reviewing correspondence requesting use of a firm name, Mr. Johnson made a motion to **disapprove** the name submitted. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board reviewed correspondence from Boards of Accountancy of three other states. The information received did not require a vote or action.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

### **NASBA/AICPA:**

The Board reviewed correspondence regarding an extended comment deadline. Mr. Bates made a motion to respond yes to the comments in supporting actions of NASBA and other states. Mr. Maddocks seconded the motion. The motion carried unanimously.

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The Board reviewed other various correspondence and information from NASBA that did not require a vote or action.

**Committee Reports:**

Mr. Johnson, Legislation Committee Member, updated the Board on a statement of policy regarding firm names. Mr. Johnson made a motion to approve the statement of policy. Mr. Maddocks seconded the motion. The motion carried unanimously. (See Attachment #1.)

**Annual Election of Officers:**

The Board held the annual election of officers. Mr. Johnson was elected Chairman of the Board. Mr. Nichols was elected Vice Chairman of the Board.

**2007 Board Meeting Dates:**

The Board approved the following 2007 Board meeting dates.

January 24, 2007	August 29, 2007
February 28, 2007	September 26, 2007
April 25, 2007	November 14, 2007
June 20, 2007	December 19, 2007

**Other Business:**

**IQEX:** The Board discussed information provided regarding IQEX acceptance by other states. Mr. Johnson made a motion to draft a rule change to adopt the IQEX examination for those countries presently approved/listed by NASBA, while retaining all required educational and experience requirements for licensure in Georgia. Mr. Maddocks seconded the motion. The motion carried unanimously.

There was no further business and the meeting was adjourned at 12:30 p.m.

Marie S. Urquhart  
Recorded by Board Secretary

Gwyn H. Ridley  
Reviewed by Executive Director

J. Sam Johnson  
Chairman

These minutes were approved on January 24, 2007

These minutes were signed on January 24, 2007

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Attachment #1  
November 29, 2006  
Accountancy Board Minutes

**GEORGIA STATE BOARD OF ACCOUNTANCY  
STATEMENT OF POLICY NO. 13**

(For use in administering O.C.G.A. 43-3-21 & 43-3-35 of the Public Accountancy Act of 1977 and section 20-12-.17 of the rules.)

**FIRM NAMES**

A licensee shall not practice public accountancy under a firm name which is misleading in any way as to the legal form of the firm or as to persons who are partners, officers or shareholders of the firm. Firms seeking to use the terms “and Company”, “& Co.”, “and Associates”, “& Associates”, “Company”, or “Associates” or similar terms in the firm name may do so only in accordance with the following policy. Further, the use in the firm name or otherwise of the plural terms “Certified Public Accountants”, “CPAs” or any other terms that indicate that the firm is composed of more than one licensee shall be governed by this policy.

**POLICY**

Except as specifically provided in section 20-12-.17 of the rules the use of any of the above terms or plurals is only permitted when

1. More than one licensee has an ownership interest in the firm, or
2. One licensee owns the firm but employs one or more additional licensees in the firm. A firm that initially qualifies under this item 2 and subsequently loses its qualifying employee licensee(s) shall have a grace period in which to hire new employee licensee(s). This grace period will end on the later of the date six months after the date of the disqualifying event or the date of the expiration of the firm’s current registration.

The use of any of the above terms or plurals is prohibited when a public accounting firm is owned solely by one licensee, and there are no licensee employees.

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**Attachment**

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On November 29, 2006 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.



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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 29th day of November , 2006

Marie A. Urquhart  
Notary Public